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VIA ECF

October 9, 2024

Honorable Lewis A. Kaplan
United States District Judge
Southern District of New York
500 Pearl Street
New York, NY 10007
KaplanNYSChambers@nysd.uscourts.gov

Re: *In re Customs and Tax Administration of the Kingdom of Denmark
(Skatteforvaltningen) Tax Refund Scheme Litigation, 18-md-2865 (LAK)*

18CV4434, 18CV4833, 18CV7824, 18CV7827, 18CV7828, 18CV7829, 19CV1781, 19CV1783,
19CV1785, 19CV1788, 19CV1791, 19CV1792, 19CV1794, 19CV1798, 19CV1800, 19CV1801,
19CV1803, 19CV1806, 19CV1808, 19CV1809, 19CV1810, 19CV1812, 19CV1813, 19CV1815,
19CV1818, 19CV1865, 19CV1866, 19CV1867, 19CV1868, 19CV1869, 19CV1870, 19CV1871,
19CV1873, 19CV1893, 19CV1894, 19CV1895, 19CV1896, 19CV1898, 19CV1904, 19CV1906,
19CV1911, 19CV1918, 19CV1922, 19CV1924, 19CV1926, 19CV1928, 19CV1929, 19CV1930,
19CV1931, 19CV10713, 21CV5339

Dear Judge Kaplan:

This letter motion relates to the cases consolidated for Trial One. We write on behalf of Defendants Richard Markowitz, John van Merkensteijn, and Robert Klugman to respectfully request an opportunity to submit a short memorandum of law, not to exceed 10 pages, in response to the 12-page memorandum of law submitted by Plaintiff Skatteforvaltningen (“SKAT”) on October 7, 2024 (Dkt. 1215). Defendants make this request as SKAT’s submission is not remotely limited to the “response” to Defendants’ offers of proof (Dkt. 1202, 1204) requested by the Court (Dkt. 1172 at 2), which were entirely factual in nature, but instead includes both a table of authorities and extends new and non-responsive legal argument. Defendants should have the opportunity to respond to SKAT’s legal argument as a matter of fairness on an issue that is critically important to their defenses, and believe the Court will benefit from responsive briefing on SKAT’s new legal arguments. Defendants reached out to SKAT to seek its position on this request, and SKAT informed Defendants that it takes no position. However, to the extent the Court grants Defendants’ request, SKAT reserves the right to seek a surreply based on the substance of Defendants’ filing.

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Defendants request a reply be due seven days after any order from the Court granting this motion.

Respectfully submitted,

/s/ David L. Goldberg

Cc: All counsel of record (via ECF)